

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16201200200000</div> <div>City Clerk</div> <div>PO Box 308</div> <div>Aplington, IA 50604</div>			
CITY OF APLINGTON , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		417,950		417,950	416,793
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		417,950		417,950	416,793
Delinquent property taxes		0		0	0
TIF revenues		2,219		2,219	0
Other city taxes		68,723	0	68,723	61,958
Licenses and permits		1,200	0	1,200	940
Use of money and property		457,807	2,640	460,447	22,769
Intergovernmental		159,444	0	159,444	163,000
Charges for fees and service		158,636	1,005,011	1,163,647	1,064,400
Special assessments		0	0	0	0
Miscellaneous		51,582	0	51,582	38,300
Other financing sources		170,475	0	170,475	931,000
Total revenues and other sources		1,488,036	1,007,651	2,495,687	2,699,160
Expenditures and Other Financing Uses					
Public safety		224,984	0	224,984	282,870
Public works		201,148	0	201,148	277,930
Health and social services		2,868	0	2,868	3,200
Culture and recreation		160,951	0	160,951	143,697
Community and economic development		47,352	0	47,352	2,085
General government		131,208	0	131,208	131,865
Debt service		44,195	0	44,195	49,096
Capital projects		720,949	0	720,949	850,000
Total governmental activities expenditures		1,533,655	0	1,533,655	1,740,743
Business type activities		0	1,151,287	1,151,287	1,048,410
Total ALL expenditures		1,533,655	1,151,287	2,684,942	2,789,153
Other financing uses, including transfers out		170,475	0	170,475	81,000
Total ALL expenditures/And other financing uses		1,704,130	1,151,287	2,855,417	2,870,153
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-216,094	-143,636	-359,730	-170,993
Beginning fund balance July 1, 2013		479,121	616,599	1,095,720	930,017
Ending fund balance June 30, 2014		263,027	472,963	735,990	759,024
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 205,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 30,232
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,301,418
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/26/2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Debra J. Prier		→	319	347-2425	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/19/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF APLINGTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	264,653	104,280		49,017	0	0	417,950			417,950	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	264,653	104,280		49,017	0	0	417,950		T01	417,950	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	264,653	104,280		49,017	0	0	417,950			417,950	6
7	TIF revenues			2,219				2,219		T01	2,219	7
	Other city taxes											
8	Utility tax replacement excise taxes	2,380	0	0	0	0	0	2,380		T15	2,380	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	66,343	0	0	0	0	66,343	0	T09	66,343	14
15	TOTAL OTHER CITY TAXES	2,380	66,343	0	0	0	0	68,723	0		68,723	15
16	Section B - LICENSES AND PERMITS	1,200	0	0	0	0	0	1,200	0	T29	1,200	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,323	0	0	0	18	0	2,341	0	U20	2,341	18
19	Rents and royalties	10,854	0	0	0	0	0	10,854	2,640	U40	13,494	19
20	Other miscellaneous use of money and property	0	0	0	0	444,612	0	444,612	0	U20	444,612	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	13,177	0	0	0	444,630	0	457,807	2,640		460,447	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF APLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		112,635					112,635		C46	112,635	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,803	0	0	0	0	0	5,803	0	C89	5,803	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	5,803	112,635	0	0	0	0	118,438	0		118,438	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	2,000	0	2,000	0		2,000	63
64	Library service	7,446	0	0	0	0	0	7,446	0	D89	7,446	64
65	Township contributions	2,626	0	0	0	0	0	2,626	0	D89	2,626	65
66	Fire/EMT service	28,934	0	0	0	0	0	28,934	0	D89	28,934	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	39,006	0	0	0	2,000	0	41,006	0		41,006	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	44,809	112,635	0	0	2,000	0	159,444	0		159,444	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	148,782	A91	148,782	73
74	Sewer	0	0	0	0	0	0	0	109,280	A8Ø	109,280	74
75	Electric	0	0	0	0	0	0	0	745,798	A92	745,798	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	78,815	0	0	0	0	0	78,815	0	A81	78,815	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF APLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	69,911	0	0	0	0	0	69,911	0	A89	69,911	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	4,860	0	0	0	0	162	5,022	0	A03	5,022	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	220	0	0	0	0	0	220	0	A61	220	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	4,668	0	0	0	0	0	4,668	0		4,668	102
103	Utility Deposits	0	0	0	0	0	0	0	1,151		1,151	103
104	TOTAL CHARGES FOR SERVICE	158,474	0	0	0	0	162	158,636	1,005,011		1,163,647	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	40,189	0	0	0	2	0	40,191	0	U99	40,191	108
109	Deposits and sales/fuel tax refunds	1,063	0	0	0	0	0	1,063	0	U99	1,063	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	2,842	0	0	0	0	0	2,842	0	U30	2,842	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	2,893	0	0	0	-4,526	0	-1,633	0		-1,633	113
114	Miscellaneous Refunds	9,119	0	0	0	0	0	9,119	0		9,119	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	56,106	0	0	0	-4,524	0	51,582	0		51,582	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF APLINGTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	540,799	283,258	2,219	49,017	442,106	162	1,317,561	1,007,651		2,325,212	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	48,323	122,152		0	0	0	170,475	0		170,475	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	48,323	122,152	0	0	0	0	170,475	0		170,475	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	589,122	405,410	2,219	49,017	442,106	162	1,488,036	1,007,651		2,495,687	132
133												133
134	Beginning fund balance July 1, 2013	166,595	160,334	234,614	14,480	-141,544	44,642	479,121	616,599		1,095,720	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	755,717	565,744	236,833	63,497	300,562	44,804	1,967,157	1,624,250		3,591,407	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF APLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	113,648	21,968	0	0	0	0	135,616		E62	135,616	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	45,844	0	0	0	0	0	45,844		E24	45,844	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	43,519	5	0	0	0	0	43,524		E32	43,524	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	203,011	21,973	0	0	0	0	224,984			224,984	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF APLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	84,392	0	0	0	0	84,392		E44	84,392	42
43	Purchase of land and equipment	0	16,917	0	0	0	0	16,917		G44	16,917	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	13,843	0	0	0	0	13,843		E44	13,843	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	85,492	504	0	0	0	0	85,996		E81	85,996	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	85,492	115,656	0	0	0	0	201,148			201,148	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF APLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	2,868	0	0	0	0	0	2,868		E79	2,868	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,868	0	0	0	0	0	2,868			2,868	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF APLINGTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	63,471	6,047	0	0	0	0	69,518		E52	69,518	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	5,417	0	0	0	0	0	5,417		E61	5,417	127
128	Purchase of land and equipment	11,509	0	0	0	0	0	11,509		G61	11,509	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	46,698	280	0	0	0	0	46,978		E61	46,978	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	8,659	850	0	0	0	0	9,509		E03	9,509	133
134	Purchase of land and equipment	12,169	0	0	0	0	0	12,169		G03	12,169	134
135	Community center, zoo, marina, and auditorium	5,713	138	0	0	0	0	5,851		E61	5,851	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	153,636	7,315	0	0	0	0	160,951			160,951	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	1,849	8	0	0	0	0	1,857		E89	1,857	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	45,495	0	0	0	45,495		E89	45,495	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,849	8	45,495	0	0	0	47,352			47,352	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF APLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,156	386	0	0	0	0	5,542		E29	5,542	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	50,123	10,237	0	0	0	0	60,360		E23	60,360	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	20,462	68	0	0	0	0	20,530		E31	20,530	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	44,776	0	0	0	0	0	44,776		E89	44,776	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	120,517	10,691	0	0	0	0	131,208			131,208	176
177	Section G — DEBT SERVICE	0	0	0	44,195	0	0	44,195			44,195	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	44,195	0	0	44,195			44,195	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	83,115	0	0	637,834	0	720,949			720,949	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	83,115	0	0	637,834	0	720,949			720,949	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	83,115	0	0	637,834	0	720,949			720,949	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	567,373	238,758	45,495	44,195	637,834	0	1,533,655			1,533,655	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF APLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								288,388	E91	288,388	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							106,909	106,909	E80	106,909	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							755,814	755,814	E92	755,814	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF APLINGTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								176	E89	176	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,151,287		1,151,287	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	567,373	238,758	45,495	44,195	637,834	0	1,533,655	1,151,287		2,684,942	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	14,414	156,061		0	0	0	170,475	0		170,475	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	14,414	156,061	0	0	0	0	170,475	0		170,475	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	581,787	394,819	45,495	44,195	637,834	0	1,704,130	1,151,287		2,855,417	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	44,804	44,804			44,804	263
264	Restricted	0	242,325	191,338	19,302	0	0	452,965			452,965	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	173,930	-71,400	0	0	-337,272	0	-234,742			-234,742	267
268	Total Governmental	173,930	170,925	191,338	19,302	-337,272	44,804	263,027			263,027	268
269	Proprietary								472,963		472,963	269
270	Total ending fund balance June 30, 2014	173,930	170,925	191,338	19,302	-337,272	44,804	263,027	472,963		735,990	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	755,717	565,744	236,833	63,497	300,562	44,804	1,967,157	1,624,250		3,591,407	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF APLINGTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 255,563

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0		
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
10. Sewer Improvements	19U 245,000	29U 0	39U 35,000	49U 205,000	49U 0	49U 0	49U 0	I89 8,596		
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	245,000	0	35,000	205,000	0	0	0	8,596		

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013	61V \$	48,075
Outstanding as of JUNE 30, 2014	64V \$	30,232

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	46,028,352	x .05 = \$	2,301,418

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					REMARKS
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 0	\$ 0	0	735,990	735,990	
V98						